

**Finance Act, 2006**

**Section 28 - Amendment of Section 115wb**

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In section 115WB of the Income-tax Act, with effect from the 1st day of April, 2007,--

(a) in sub-section (2),--

(i) in clause (D), in the proviso,--

(A) in clause (v), the word "and" occurring at the end shall be omitted;

(B) after clause (vi), the following clauses shall be inserted, namely:--

"(vii) being the expenditure on distribution of free samples of medicines or of medical equipment, to doctors;  
and

(viii) being the expenditure by way of payment to any person of repute for promoting the sale of goods or services of the business of the employer,";

(ii) in clause (F), the words and brackets "tour and travel (including foreign travel)" shall be omitted;

(iii) after clause (P), the following clause shall be inserted, namely:--

"(Q) tour and travel (including foreign travel).";

(b) in sub-section (3), after the words "payable by the employee", the words "or any benefit or amenity in the nature of free or subsidised transport or any such allowance provided by the employer to his employees for journeys by the employees from their residence to the place of work or such place of work to the place of residence" shall be inserted at the end.

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